ADUR & WORTHING COUNCILS
Revenues & Benefits

Discretionary Council Tax Support - 2021/22

Policy guidelines

1. This guidance sets out the guidelines under which residents in Adur and Worthing will qualify for Discretionary Council Tax Support of up to £150.00 per household if they are in receipt of Council Tax Support during any period of 2021/22.

2. As part of its response to COVID-19, the Government announced in the Budget on 11 March 2020 that it would provide local authorities in England with £500m of new grant funding during 2020/21 to support economically vulnerable people and households in their local area. It was expected that
    a. The hardship fund would be used to provide working age households that are in receipt of Council Tax Support with a maximum award of £150.00 in addition to existing local Council Tax Support schemes
    b. Remaining funding would be used as individual authorities decided was appropriate

3. The Government has not continued with a Council Tax Support Hardship scheme in 2021/22. However, in partnership with West Sussex County Council it has been agreed to continue with a local scheme funded primarily by the County Council. Further details are available at https://westsussex.moderngov.co.uk/documents/s23282/Council%20Tax%20Hardship%20Scheme%20Report.pdf.

Underpinning principles

1. The West Sussex billing authorities (district and borough councils) acknowledge that the ongoing impact of COVID-19 is likely to continue to cause fluctuations in household incomes and recognise that, as a result, some individuals may struggle to meet Council Tax payments. Councils have already confirmed their local Council Tax Support schemes for working age customers in respect of 2021/22.

2. At the Joint Strategic Committee meeting held on 30 March 2021 the Members of Adur and Worthing Councils determined that it was appropriate to provide £150.00 additional Council Tax Support to reduce the Council Tax liability of working age customers in their area, using the discretionary powers under s13A(1)(c) of the Local Government Finance Act 1992. Further details are available at https://democracy.adur-worthing.gov.uk/ieListDocuments.aspx?CId=159&MId=1493

3. Council Tax reductions for this relief for existing working age households in receipt of Council Tax Support will be applied as soon as possible whilst new claims for successful applicants will have the relief applied as the main award of Council Tax Support is determined during the 2021/22 financial year.

4. The Councils will maintain a record of grant expenditure under this scheme through the Council Tax & Benefits databases.

5. Awards will not affect the eligibility of customers for other benefits.

Minimum reduction in Council Tax liability for working age Council Tax Support customers

1. During the financial year 2021/22, Adur and Worthing Councils will provide all working age Council Tax Support customers with a further reduction in their Council Tax bill of up to £150.00, using their discretionary powers to reduce the liability of Council Tax payers outside of their formal Council Tax Support schemes.

2. Where a taxpayer's liability for 2021/22, after an award of Council Tax Support has been made, is less than £150.00, their liability will be reduced to £nil (i.e. the discretionary award that is made will be less than £150.00). Where a taxpayer's liability for 2021/22 is already £nil, no reduction will be awarded.

3. There will be no requirement for a Council Tax Support customer to make a separate claim for a reduction under this scheme. The Councils will determine which taxpayers are eligible for support from the hardship fund and automatically make an award.

4. Whether or not a taxpayer has been affected by COVID-19, directly or indirectly, will not be taken into account in assessing eligibility for this reduction.

5. For the sake of clarity, this scheme does not apply to customers who are pensioners.

6. Since this is a Discretionary Scheme there is no formal appeal against any decision. However, Adur and Worthing Councils will provide an informal review process normally through a more senior or independent officer. Any challenge must be on a point of law through the Courts.